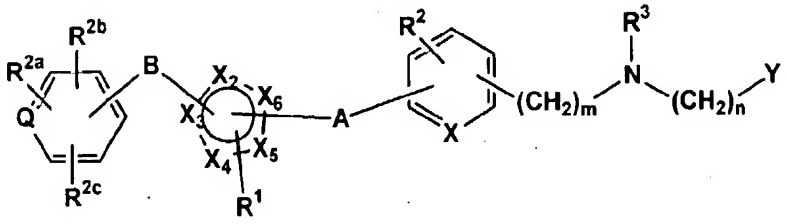
AMENDMENTS TO CLAIMS

Claim 1. (Currently Amended) A compound which has the structure



wherein m is 0, 1 or 2; n is 0, 1 or 2;

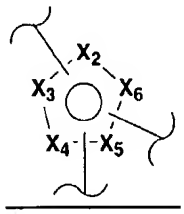
Q is C;

A is ~~$(CH_2)_x$ where x is 1 to 5 or A is $(CH_2)_x^1$ where x^1 is 1 to 5 with an alkenyl bond or an alkynyl bond embedded anywhere in the chain, or A is $-(CH_2)_x^2-O-(CH_2)_x^3-$ where x^2 is 0 to 5 and x^3 is 0 to 5, provided that at least one of x^2 and x^3 is other than 0~~ $-(CH_2)_x^2-O-$ where x^2 is 0 to 5;

B is a bond or is ~~$(CH_2)_x$~~ $-(CH_2)_x^4$ where x^4 is 1 to 5;

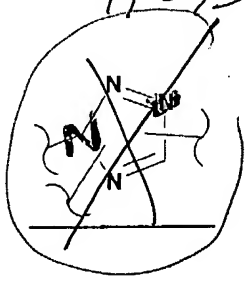
X is CH;

Ex. A

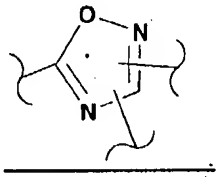


is

1,2,3-triazole



or



~~X_2 is C, N, O or S;~~

~~X_3 is C, N, O or S;~~

~~X_4 is C, N, O or S;~~

~~X_5 is C, N, O or S;~~

~~X_6 is C, N, O or S;~~

~~provided that at least one of X_2, X_3, X_4 X_5 and X_6 is N; and at least one of X_2, X_3, X_4 X_5 and X_6 is C;~~

R^1 is H or alkyl;

R^2 is H, alkyl, alkoxy, halogen, amino or substituted amino or cyano;

R^{2a}, R^{2b} and R^{2c} may be the same or different and are selected from H, alkyl, alkoxy, halogen, amino or substituted amino or cyano;

R^3 is selected from H, alkyl, arylalkyl, aryloxycarbonyl, alkyloxycarbonyl, alkynyloxycarbonyl, alkenyloxycarbonyl, arylcarbonyl, alkylcarbonyl, aryl, heteroaryl, cycloheteroalkyl, heteroarylcarbonyl, heteroaryl-heteroarylalkyl, alkylcarbonylamino, arylcarbonylamino, heteroarylcarbonylamino, alkoxycarbonylamino, aryloxycarbonylamino, heteroaryloxycarbonylamino, heteroaryl-heteroarylcarbonyl, alkylsulfonyl, alkenylsulfonyl, heteroaryloxycarbonyl, cycloheteroalkyloxycarbonyl, heteroarylalkyl, aminocarbonyl, substituted aminocarbonyl, alkylaminocarbonyl, arylaminocarbonyl, heteroarylalkenyl, cycloheteroalkyl-heteroarylalkyl; hydroxyalkyl, alkoxy, alkoxyaryloxycarbonyl, arylalkyloxycarbonyl, alkylaryloxycarbonyl, arylheteroarylalkyl, arylalkylarylalkyl, aryloxyarylalkyl, haloalkoxyaryloxycarbonyl, alkoxycarbonylaryloxycarbonyl, aryloxyaryloxycarbonyl, arylsulfinylarylcarbonyl, arylthioarylcarbonyl, alkoxycarbonylaryloxycarbonyl, arylalkenyloxycarbonyl, heteroaryloxyarylalkyl, aryloxyarylcarbonyl, aryloxyarylalkyloxycarbonyl, arylalkylcarbonyl, aryloxyalkyloxycarbonyl, arylalkylsulfonyl, arylthiocarbonyl, arylalkenylsulfonyl, heteroarylsulfonyl, arylsulfonyl, alkoxyarylalkyl, heteroarylalkoxycarbonyl, arylheteroarylalkyl, alkoxyarylcarbonyl, aryloxyheteroarylalkyl, heteroarylalkyloxyarylalkyl, arylarylalkyl, arylalkenylarylalkyl, arylalkoxyarylalkyl, arylcarbonylarylalkyl, alkylaryloxyarylalkyl, arylalkoxycarbonylheteroarylalkyl, heteroarylarylalkyl, arylcarbonylheteroarylalkyl, heteroaryloxyarylalkyl, arylalkenylheteroarylalkyl, arylaminoarylalkyl, aminocarbonylarylarylalkyl;

Y is CO_2R^4 where R^4 is H or alkyl [[,]] ~~or a prodrug ester, or Y is a phosphinic acid of the structure $P(O)(OR^{4a})R^5$ where R^{4a} is H or a prodrug ester, R^5 is alkyl or aryl, or a phosphonic acid of the structure $P(O)(OR^{4a})_2$~~;

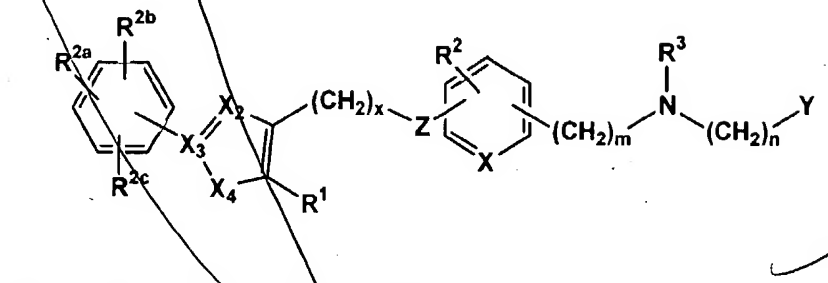
$(CH_2)_x$, $(CH_2)_x^1$, $(CH_2)_x^2$, $(CH_2)_x^3$, $(CH_2)x^4$, $(CH_2)_m$, and $(CH_2)_n$ may be optionally substituted with 1, 2 or 3 substituents selected from alkyl, alkenyl, halogen, cyano, hydroxy, alkoxy, amino, thioalkyl, keto, C_3-C_6 cycloalkyl, alkylcarbonylamino or alkylcarbonyloxy;

and wherein the term "heteroaryl" alone or as part of another group refers to a 5- or 6-membered aromatic ring which includes 1, 2, 3 or 4 heteroatoms which is nitrogen, oxygen or sulfur, and such rings optionally fused to an aryl, cycloalkyl, heteroaryl or cycloheteroalkyl ring;

the term "cycloheteroalkyl" alone or as part of another group refers to a 5-, 6- or 7-membered saturated or partially saturated ring which includes 1 to 2 heteroatoms which is nitrogen, oxygen or sulfur, and such rings optionally fused to a cycloalkyl, aryl, heteroaryl or cycloheteroalkyl ring;

and all stereoisomers thereof, a prodrug ester thereof, or a pharmaceutically acceptable salt thereof.

and specifically excluding the structure as shown below:

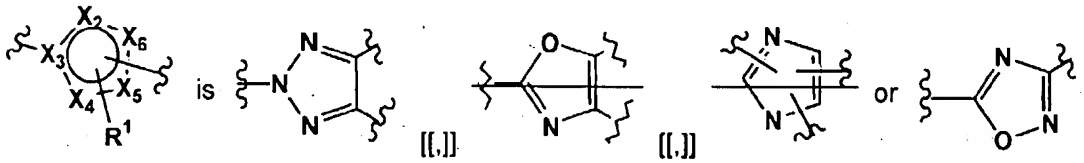


where X_2 = N, X_3 = C, X_4 = O or S, Z = O or a bond.

Claims 2-4. (Cancelled).

Claim 5. (Original) The compound as defined in Claim 1 wherein B is a bond.

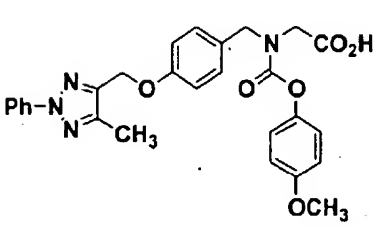
Claim 6. (Previously Presented) The compound as defined in Claim 1 wherein

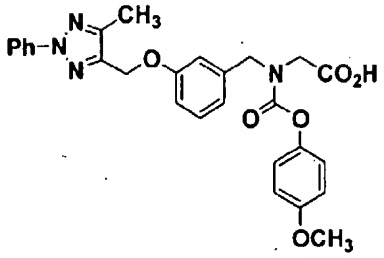


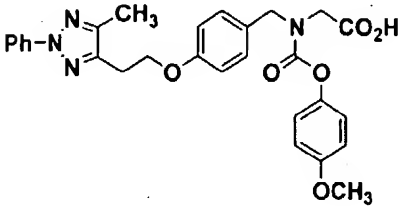
Claim 7. (Original) The compound as defined in Claim 1 wherein R^3 is arylalkyloxycarbonyl, arylheteroarylalkyl, aryloxyarylalkyl, arylalkyl, aryloxycarbonyl, haloaryl-oxycarbonyl, alkoxyaryloxycarbonyl, alkylaryloxycarbonyl, aryloxyaryloxycarbonyl, heteroaryloxyarylalkyl, heteroaryloxycarbonyl, aryloxyarylcarbonyl, arylalkenyloxycarbonyl, cycloalkylaryloxycarbonyl, arylalkylarylcarbonyl, heteroaryl-heteroarylalkyl, cycloalkyloxyaryloxycarbonyl, heteroaryl-heteroarylcarbonyl, arylalkylsulfonyl, arylalkenylsulfonyl, alkoxyarylalkyl, arylthiocarbonyl, cycloheteroalkylalkyloxycarbonyl, cycloheteroalkyloxycarbonyl, or polyhaloalkylaryloxy-carbonyl, which may be optionally substituted.

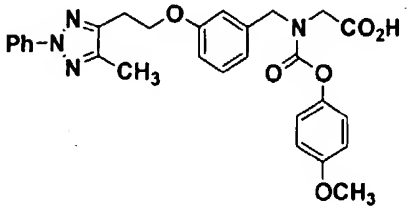
Claim 8. (Previously Presented) The compound as defined in Claim 1 which has the structure

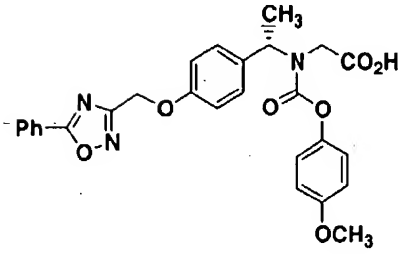
Claim 13. (Previously Presented) The compounds as defined in Claim 1 having the structure

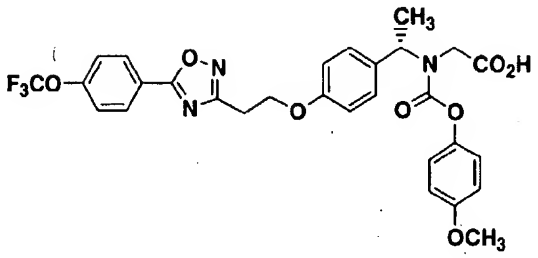


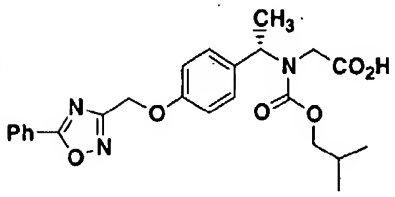




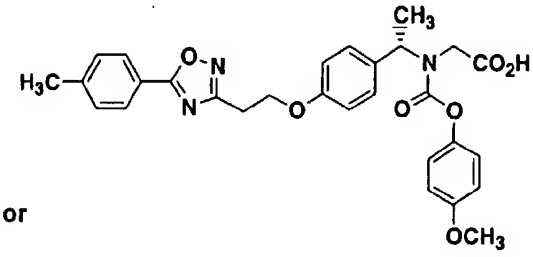








or



Claim 14. (Original) A pharmaceutical composition comprising a compound as defined in Claim 1 and a pharmaceutically acceptable carrier therefor.

Claim 15. (Previously Presented) A method for treating diabetes, or Type 2 diabetes, ~~insulin resistance, hyperglycemia, hyperinsulinemia, elevated blood levels of fatty acids or glycerol, hyperlipidemia, obesity, hypertriglyceridemia, inflammation, Syndrome X, diabetic complications,~~

~~dysmetabolic syndrome, and atherosclerosis,~~ which comprises administering to a patient in need of treatment a therapeutically effective amount of a compound as defined in Claim 1.

Claim 16. (Cancelled).

Claim 17. (Original) A pharmaceutical combination comprising a compound as defined in Claim 1 and a lipid-lowering agent, a lipid modulating agent, an antidiabetic agent, an anti-obesity agent, an antihypertensive agent, a platelet aggregation inhibitor, and/or an antiosteoporosis agent.

Claim 18. (Original) The combination as defined in Claim 17 wherein the antidiabetic agent is 1, 2, 3 or more of a biguanide, a sulfonyl urea, a glucosidase inhibitor, a PPARγ agonist, a PPAR α/γ dual agonist, an SGLT2 inhibitor, a DP4 inhibitor, an aP2 inhibitor, an insulin sensitizer, a glucagon-like peptide-I (GLP-I), insulin and/or a meglitinide, the anti-obesity agent is a beta 3 adrenergic agonist, a lipase inhibitor, a serotonin (and dopamine) reuptake inhibitor, a thyroid receptor agonist, an aP2 inhibitor, a cannabinoid receptor-1 antagonist and/or an anorectic agent, the lipid lowering agent is an MTP inhibitor, an HMG CoA reductase inhibitor, a squalene synthetase inhibitor, a fibric acid derivative, an upregulator of LDL receptor activity, a lipoxygenase inhibitor, a farnesoid receptor (FXR) agonist, a liver X receptor (LXR) agonist, a CETP inhibitor or an ACAT inhibitor, the antihypertensive agent is an ACE inhibitor, angiotensin II receptor antagonist, NEP/ACE inhibitor, calcium channel blocker and/or β-adrenergic blocker.

Claim 19. (Original) The combination as defined in Claim 18 wherein the antidiabetic agent is 1, 2, 3 or more of metformin, glyburide, glimepiride, glipyride, glipizide, chlorpropamide, gliclazide, acarbose, miglitol, pioglitazone, rosiglitazone, balaglitazone, insulin, GI-262570, isaglitazone, JTT-501, NN-2344, L895645, YM-440, R-119702, AJ9677, repaglinide, nateglinide, KAD1129, AR-HO39242, GW-409544, KRP297, AZ-242, AC2993, LY315902, P32/98 and/or NVP-DPP-728A, the anti-obesity agent is orlistat, ATL-962, AJ9677, L750355, CP331648, sibutramine, topiramate, axokine, dexamphetamine, phentermine, phenylpropanolamine, rimonabant (SR-141716) and/or mazindol, the lipid lowering agent is pravastatin, lovastatin, simvastatin, atorvastatin, fluvastatin, itavastatin, visastatin, rosuvastatin, pitavastatin, fenofibrate, gemfibrozil, clofibrate, avasimibe, ezetimibe, TS-962, MD-700, cholestagel, niacin and/or LY295427, the antihypertensive agent is an ACE inhibitor which is captopril, fosinopril, enalapril, lisinopril, quinapril, benazepril, fentiapril, ramipril or moexipril; an NEP/ACE inhibitor which is omapatrilat, [S[(R*,R*)]-